



place of abode, as evidenced in the certificate of service on the reverse side of the summons.

5 On 11/30/2011, I served the notice required by Section 7609(a) of Title 26, U.S.C., on JOE HENRY SPILLMAN, by leaving a copy at last and usual place of abode, as evidenced in the certificate of service of notice on the reverse side of the summons.

6. On 12/22/2011, the respondent JOE HENRY SPILLMAN did not appear in response to summons. The respondent's refusal to comply with the summons continues to the date of this declaration.

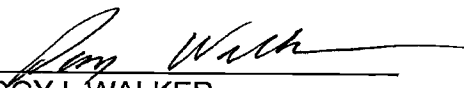
7. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.

8. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

9. It is necessary to obtain the testimony and to examine the books, papers, records, or other data sought by the summons in order to collect the federal tax liability of JOE HENRY SPILLMAN for the taxable period(s) ended 12/31/2008; 06/30/2011.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 15th day of February, 2012.


PEGGY L WALKER
REVENUE OFFICER